



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC**
 Douglas B. Roberts, Member STC
 Frederick W. Morgan, Member STC

Kelli Sobel, Executive Secretary
 LaNiece Densteadt, Recording Secretary

DATE OF MEETING: **May 14, 2007**

PLACE OF MEETING: **Conference Room, 1921 Department of Conservation**
 7th Floor, Mason Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of April 17, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to support the tentative 2007 State-Assessed Roll and shall be sent electronically and mailed to all parties for the following values:

Railroad Companies

Tentative True Cash Value	\$1,255,946,630
Tentative Assessed Cash Value	\$ 627,973,315
Tentative Capped Value	\$ 496,549,346
Tentative Taxable Value	\$ 484,757,194

Telephone and Telegraph Companies

Tentative True Cash Value	\$4,500,605,270
Tentative Assessed Cash Value	\$2,250,302,635
Tentative Capped Value	\$2,395,258,117
Tentative Taxable Value	\$2,120,038,899

Car Loaning Companies

Tentative True Cash Value	\$186,080,504
Tentative Assessed Value	\$ 93,040,252
Tentative Capped Value	\$ 93,880,694
Tentative Taxable Value	\$ 92,587,101

Total Utility Roll

Tentative True Cash Value	\$5,942,632,404
Tentative Assessed Value	\$2,971,316,202
Tentative Capped Value	\$2,985,688,157
Tentative Taxable Value	\$2,697,383,194

and to set June 4, 2007 and June 6, 2007 as the dates for appeals. June 6th date only if necessary. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the order to certify the 2006 roll for Interior Township and send a bill from the STC to the Township for the cost of assumption of jurisdiction. It was also adopted that the roll be returned to the Township once the bill has been paid. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 4 on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications of Computerized Tax Rolls for the following: (Item 6 on agenda)

These certifications will expire on **May 1, 2010**.

Ingham County

Alaiedon Township

Kalamazoo County

Charleston Township

Climax Township

Richland Township

Kent County

Village of Kent City

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the Executive Secretaries recommendation to order a 14-point review in Sims Township, Arenac County to fully address complaints and concerns raised regarding the township. (Item 7 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved that the valuations enumerated by Mr. Anderson and recommended by the Assessment and Certification Division be received and approved as the 2007 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of preliminary equalized values be reproduced and transmitted to each county as required by law. The recommended preliminary 2007 total state equalized valuations for each class are as follows: (Item 8 on agenda)

Agricultural	\$ 17,653,875,255
Commercial	\$ 61,996,396,705
Industrial	\$ 25,813,944,001
Residential	\$317,606,044,910
Timber – Cutover	\$ 366,013,213
Developmental	\$ 648,117,644
Total Real Property	\$424,084,391,728
Total Personal Property	\$ 29,025,085,079
Total Real and Personal	\$453,109,476,807

Harold Anderson of the Assessment and Certification Division and Field Staff came before the Commission to have an informal discussion regarding 14-point reviews. Mr. Anderson recommended better communication, training and education of Assessor's. The Commission recommended that Field Staff, Equalization Staff, and the Executive Secretary, Kelli Sobel coordinate a meeting to discuss this in further detail. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 concurrences. (Item 10a on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to Dismiss the following petitions for Lack of Jurisdiction. (Item 10b on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until June 15th (Item 10c on the agenda):

Genesee County, City of Flint

154-06-2831; Genesys Health Entr. Inc.; P-31275-4; Personal Property

2004 AV from \$ 239,500 to \$ 724,900; TV from \$ 239,500 to \$ 724,900
2005 AV from \$ 210,800 to \$1,011,500; TV from \$ 210,800 to \$1,011,500
2006 AV from \$ 226,100 to \$ 986,400; TV from \$ 226,100 to \$ 986,400

Genesee County, Flint Township

154-06-2464; Hougen Manufacturing Inc.; 07-82-4620-70; Personal Property

2004 AV from \$1,919,800 to \$1,975,400; TV from \$1,919,800 to \$1,975,400
2005 AV from \$1,920,200 to \$1,865,500; TV from \$1,920,200 to \$1,865,500
2006 AV from \$1,675,900 to \$1,736,150; TV from \$1,675,900 to \$1,736,150

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

Ottawa County, Holland Township

154-06-2995; Windquest Companies Inc.; 70-50-17-020-790; Personal Property

2004 AV from \$ 999,400 to \$1,056,500; TV from \$ 999,400 to \$1,056,500

2005 AV from \$1,007,800 to \$1,040,800; TV from \$1,007,800 to \$1,040,800

2006 AV from \$1,064,400 to \$1,078,050; TV from \$1,064,400 to \$1,078,050

It was moved by Morgan, and unanimously approved to **amend** the following MCL 211.154 petitions: (Item 10c on the agenda)

Wayne County, City of Romulus

154-05-2965; Midfield Pizza Group; 80-999-00-1651-900; Personal Property

2004 AV from \$ 31,100 to \$ 38,950; TV from \$ 31,100 to \$ 38,950

2005 AV from \$ 35,100 to \$ 38,650; TV from \$ 35,100 to \$ 38,650

154-05-2966; Midfield Pizza Group; 80-999-00-3724-000; Personal Property

2003 AV from \$ 35,700 to \$ 45,300; TV from \$ 35,700 to \$ 45,300

Bay County, City of Bay City

154-06-2643; Beckman Coulter, Inc.; 09-99-00-000-626; Personal Property

2004 AV from \$ 0 to \$ 4,100; TV from \$ 0 to \$ 4,100

2005 AV from \$ 3,750 to \$ 3,750; TV from \$ 3,750 to \$ 3,750

2006 AV from \$ 78,750 to \$ 81,200; TV from \$ 78,750 to \$ 81,200

154-06-2644; Belle Tire Distributors, Inc.; 09-99-00-000-637; Personal Property

2005 AV from \$ 127,500 to \$ 140,950; TV from \$ 127,500 to \$ 140,950

2006 AV from \$ 109,000 to \$ 131,850; TV from \$ 109,000 to \$ 131,850

City of Flint, Genesee County

154-06-2836; McNaughton McKay Electric; P-00615-7; Personal Property

2004 AV from \$ 281,200 to \$ 161,600; TV from \$ 281,200 to \$ 161,600

2005 AV from \$ 309,200 to \$ 143,800; TV from \$ 309,200 to \$ 143,800

2006 AV from \$ 340,200 to \$ 129,600; TV from \$ 340,200 to \$ 129,600

Ottawa County, Blendon Township

154-06-2991; Integrity Tree Service LLC; 70-50-12-005-650; Personal Property

2004 AV from \$ 42,100 to \$ 67,700; TV from \$ 42,100 to \$ 67,700

2005 AV from \$ 29,000 to \$ 89,000; TV from \$ 29,000 to \$ 89,000

2006 AV from \$ 29,000 to \$ 84,300; TV from \$ 29,000 to \$ 84,300

Ottawa County, City of Grand Haven

154-06-3006; ACEMCO Automotive; 70-50-58-008-000; Personal Property

2004 AV from \$1,084,500 to \$1,213,595; TV from \$1,084,500 to \$1,213,595

2005 AV from \$1,310,850 to \$1,164,372; TV from \$1,310,850 to \$1,164,372

2006 AV from \$1,308,100 to \$1,589,072; TV from \$1,308,100 to \$1,589,072

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**: (Item 10c on the agenda)

Bay County, City of Bay City

154-06-2639; Alro Steel Corp; 09-99-00-000-140; Personal Property

2005 AV from \$ 44,550 to \$ 55,800; TV from \$ 44,550 to \$ 55,800

2006 AV from \$ 54,950 to \$ 65,550; TV from \$ 54,950 to \$ 65,550

154-06-2650; Coca Cola Enterprises Inc; 09-99-01-000-160; Personal Property

2004 AV from \$ 124,600 to \$ 165,500; TV from \$ 124,600 to \$ 165,500

2005 AV from \$ 100,150 to \$ 133,600; TV from \$ 100,150 to \$ 133,600

2006 AV from \$ 124,400 to \$ 134,450; TV from \$ 124,400 to \$ 134,450

154-06-2651; Discount Tire Company; 09-99-01-000-418; Personal Property

2004 AV from \$ 36,700 to \$ 40,800; TV from \$ 36,700 to \$ 40,800

2005 AV from \$ 30,800 to \$ 37,800; TV from \$ 30,800 to \$ 37,800

2006 AV from \$ 25,850 to \$ 33,450; TV from \$ 25,850 to \$ 33,450

Bay County, City of Bay

154-06-2657; Cliff Houser & Assoc. Advert. Corp.; 09-99-02-000-235; Personal Property

2004 AV from \$ 33,400 to \$ 31,500; TV from \$ 33,400 to \$ 31,500

2005 AV from \$ 34,750 to \$ 31,550; TV from \$ 34,750 to \$ 31,550

2006 AV from \$ 34,900 to \$ 30,950; TV from \$ 34,900 to \$ 30,950

Bay County, City of Bay

154-06-2661; MD Ventures, Inc.; 09-99-03-000-305; Personal Property

2004 AV from \$ 31,500 to \$ 35,700; TV from \$ 31,500 to \$ 35,700
2005 AV from \$ 28,050 to \$ 32,650; TV from \$ 28,050 to \$ 32,650
2006 AV from \$ 26,550 to \$ 30,750; TV from \$ 26,550 to \$ 30,750

154-06-2668; Charles Schisler, DO, PC; 09-99-04-000-214; Personal Property

2004 AV from \$ 21,000 to \$ 36,400; TV from \$ 21,000 to \$ 36,400
2005 AV from \$ 22,950 to \$ 44,550; TV from \$ 22,950 to \$ 44,550
2006 AV from \$ 28,650 to \$ 50,250; TV from \$ 28,650 to \$ 50,250

City of Flint, Genesee County

154-06-2840; Rite Aid of Michigan #04588; P-66635-1; Personal Property

2004 AV from \$ 118,000 to \$ 113,700; TV from \$ 118,000 to \$ 113,700
2005 AV from \$ 106,600 to \$ 109,300; TV from \$ 106,600 to \$ 109,300
2006 AV from \$ 87,700 to \$ 102,200; TV from \$ 87,700 to \$ 102,200

154-06-2848; WJRT-TV; P-68552-6; Personal Property

2004 AV from \$2,675,800 to \$2,503,500; TV from \$2,675,800 to \$2,503,500
2005 AV from \$2,256,600 to \$2,269,550; TV from \$2,256,600 to \$2,269,550
2006 AV from \$2,674,400 to \$2,686,000; TV from \$2,674,400 to \$2,686,000

154-06-2958; EDS Information Services; P-23031-6; Personal Property

2004 AV from \$ 774,900 to \$ 795,600; TV from \$ 774,900 to \$ 795,600
2005 AV from \$ 316,500 to \$ 338,200; TV from \$ 316,500 to \$ 338,200
2006 AV from \$ 167,800 to \$ 170,800; TV from \$ 167,800 to \$ 170,800

Ottawa County, City of Zeeland

154-07-0137; Office Outlet; 70-50-79-215-075; Personal Property

2005 AV from \$ 0 to \$ 3,200; TV from \$ 0 to \$ 3,200
2006 AV from \$ 0 to \$ 3,100; TV from \$ 0 to \$ 3,100

Ottawa County, Spring Lake Township

154-06-2996; Grand Haven Investments; 70-50-24-086-824; Personal Property

2004 AV from \$ 275,700 to \$ 326,900; TV from \$ 275,700 to \$ 326,900
2005 AV from \$ 244,900 to \$ 287,750; TV from \$ 244,900 to \$ 287,750
2006 AV from \$ 258,100 to \$ 293,600; TV from \$ 258,100 to \$ 293,600

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions as submitted: (Item 10c on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to rescind the following MCL 211.154 petition: (Item 10d on agenda)

154-06-4760 Genesee County, City of Flint, State of Michigan

Mr. Tom Schleis of Cedarville Township, Menominee County appeared before the State Tax Commission to discuss his concerns regarding the Township.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the recommended language below submitted by the Executive Secretary regarding foreclosures and have the work group develop guidelines.

“Assessing Officers should consider and analyze market transactions within their jurisdiction and determine the appropriate weight given the circumstances. Careful consideration should be given to all sales within various sub-markets. Deviation from sales studies guidelines should be made only after careful consideration and analysis of the terms and conditions of those sales.”

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:35 P.M.

DATED TYPED: **May 14, 2007**

DATE APPROVED: **May 29, 2007**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission